



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION OF EMPLOYMENT SECURITY
REPORT WORKER MISCLASSIFICATION/1099 ABUSE

www.mouitax.com
573-751-3331

Send completed forms to: P.O. Box 59
Jefferson City, MO 65104-0059

Or e-mail: esemptax@labor.mo.gov

Your Name		Date
Your Address		
City	State	ZIP Code
Telephone	E-mail Address	

Please give as much information in the following areas as known. *Attach a separate sheet, if necessary.*

1. Business Entity Name					
2. Business Address					
3. Business Telephone					
4. Describe the Business					
5. Who is believed to be responsible for the business entity ? Owner, President, CEO, Partner, or Officer Name _____					
6. Date of wrong or 1099 reporting?					
7. Are you currently employed by this business? <input type="checkbox"/> Yes <input type="checkbox"/> No Periods employed: From _____ To _____					
8. If you are not employed by this business, how did you learn of potential improper worker classification?					
9. Provide the names of individuals whose wages were not reported.					
Last Name	First Name	Method of Payment*	Rate of Pay	IRS Form	Describe Type of Work Performed
			\$ per	<input type="checkbox"/> 1099 <input type="checkbox"/> W-2	
			\$ per	<input type="checkbox"/> 1099 <input type="checkbox"/> W-2	
			\$ per	<input type="checkbox"/> 1099 <input type="checkbox"/> W-2	
			\$ per	<input type="checkbox"/> 1099 <input type="checkbox"/> W-2	
			\$ per	<input type="checkbox"/> 1099 <input type="checkbox"/> W-2	
			\$ per	<input type="checkbox"/> 1099 <input type="checkbox"/> W-2	
			\$ per	<input type="checkbox"/> 1099 <input type="checkbox"/> W-2	

*Cash, Check or In-Kind (meals, rent, etc.)

There are a number of factors used to assist in determining if a worker is an employee or an independent contractor. One does not have to fit into all factors, just some.

Does the business engage the worker for an indefinite amount of time or is employment based on completing a particular job or task? Please explain:	
Describe the tools used to perform the work. Does the employer or the worker provide them?	
Describe any expenses the worker may have incurred. Were they reimbursed?	
Can the worker incur a loss related to the service performed for the business? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, how?	
Is the worker required to comply with instruction about when, where, and how the work is to be done?	
Does the business hire, supervise, or pay assistants to help the worker on the job?	
Is there a continuing working relationship between the worker and the person for whom the services are performed? (<i>This may include work performed frequently, recurring, or whenever work is available.</i>)	
Who set the work schedule?	Who can terminate the working relationship?
Is the employee working exclusively for this business? <input type="checkbox"/> Yes <input type="checkbox"/> No If not, explain:	

Supporting Documentation

Please attach any supporting documentation available. Supporting documentation would include written agreements, contracts, check stubs, copies of paychecks, invoices, business cards, and the like.

Summary of Complaint

Give details describing why you feel workers are being misclassified. <i>Attach additional sheets, if necessary.</i>	
Your Signature	Date